IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

FIRST APPEAL No 3510 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE M.R.CALLA

and

Hon'ble MR.JUSTICE J.R.VORA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

AHMEDABAD MUNICIPAL CORPN

Versus

SUMANBEN NAVNITLAL MODI

Appearance:

MR KIRIT I PATEL for Appellant

MR NM KAPADIA for Respondent

CORAM : MR.JUSTICE M.R.CALLA

and

MR.JUSTICE J.R.VORA

Date of decision: 20/02/2001

ORAL JUDGEMENT (Per : MR.JUSTICE M.R.CALLA)

1. This Appeal was admitted by a common order separately passed along with other cognate matters. This First Appeal u/s 411 of the Bombay Provincial Municipal Corporation Act, 1949, is directed against the order dated 31st January, 2000 passed by the Judge, Small Causes Court, Court No.10, Ahmedabad in Municipal Valuation Appeal No. 3948 of 1995 for the year 1994-95.

2. Municipal Corporation had fixed the Gross Rateable Value at Rs. 58,810/- for the year 1994-95 in respect of premises bearing Survey No. 187/B/1+2+3/TP/5-A situated in Ward Ellisbridge - A1 in Ahmedabad. Against the fixing of this GRV, the Assessee preferred a Municipal Valuation Appeal before the Small Cause Court. The Assessee had produced the documentary evidence vide Exh.8, Exhibit 8/1 i.e. the judgment regarding appeal premises for the year 1995-96, Exh. 8/2 the receipt of payment of tax was also produced. The aforesaid documents were taken into evidence and the Municipal Corporation did not dispute these documents. The Municipal Corporation also did not produce any evidence whatsoever. The Small Cause Court proceeded to consider the Mark 8/1 i.e. a copy of the judgment of Small Cause Court No.5 passed in M.V. Appeal No. 1630 of 1986 between the same parties and fixed the Gross Rateable Value at Rs. 3,600/- for the year 1995-96 by considering the value of the premises in question at Rs. 36,000.00 and accordingly fixed the same for the year 1994-95. The learned counsel for the appellant has not been able to assail this order on any ground, whatsoever. Whereas the value of the premises was considered as Rs. 36,000/-, the GRV was fixed at Rs. 3,600/- and this Court does not find any infirmity or illegality in the order passed by the Small Cause Court in the Municipal Valuation Appeal.

3. We do not find any reason to interfere with the impugned order as has been passed by the Small Cause Court. This Appeal has no substance, the same is hereby dismissed with no order as to costs.

(M.R. Calla, J.)

(J.R. Vora, J.)

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